

**MOORE COUNTY TAX DEPARTMENT
COMMERCIAL/RESIDENTIAL APPRAISAL SECTION**



The Commercial/Residential Appraisal Section is responsible for maintaining all valuation information regarding land and improvements for all parcels located in Moore County. This Section receives information regarding building permits issued by the County, Aberdeen, Pinebluff, Pinehurst, and Southern Pines and schedules a site visit by an appraiser to obtain information on the added improvements. All real property located in the County is appraised based on the 2007 Schedule of Values adopted by the Board of Commissioners and the value is determined based on the property characteristics as of January 1, of each year.

The Commercial/Residential Appraisal Section gathers information on a document known as a Field Review Document and property owners may obtain a copy of the field review document or a condensed Property Record Card by visiting the GIS site or by contacting the [Moore County Tax Department](#)